



Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Maggie Nelson **Phone #:** (406) 777-2494

(Signature)

(Date)

Chair, Board of Trustees:

(Signature)

(Date)

County Superintendant Regina Plettenberg

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
003	Youth Enhancement Program	STATE	NA	
010	Preschool Transportation	LOCAL	NA	
019	Medicaid	STATE	NA	State
020	Local Special Ed	LOCAL		
092	Suicide Prevention Prjoect	STATE		
777	IDEA Part B	FEDERAL		84.027
780	IDEA Part B discretionary grant	FEDERAL	4196907809	84.027
797	IDEA Preschool	FEDERAL		84.173A

Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		9,434.15		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		9,434.15		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		9,434.15		
52	TOTAL FUND BALANCE/EQUITY		9,434.15		
53	TOTAL LIABILITIES AND FUND BALANCE		9,434.15		

Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		8,832.20	377,178.29	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			214,963.83	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		8,832.20	592,142.12	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		8,832.20	592,142.12	
52	TOTAL FUND BALANCE/EQUITY		8,832.20	592,142.12	
53	TOTAL LIABILITIES AND FUND BALANCE		8,832.20	592,142.12	

Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Balance Sheet

	Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Balance Sheet

	Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		374,257.11		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		374,257.11		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		374,257.11		
52	TOTAL FUND BALANCE/EQUITY		374,257.11		
53	TOTAL LIABILITIES AND FUND BALANCE		374,257.11		

Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	62,702.98	8,985.02		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	62,702.98	8,985.02		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	4,624.64			
24	Warrants Payable (620)	47,720.36	8,985.02		
25	Other Current Liabilities (621-679)	10,357.98			
35	TOTAL LIABILITIES	62,702.98	8,985.02		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	62,702.98	8,985.02		



Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
010	Preschool Transportation		
	1900 Other Revenue from Local Sources	0.00	50.00
	1950 Services Provided Other School Districts or Coops	43,727.00	45,979.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		43,727.00	46,029.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
010	Preschool Transportation					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	43,920.00	37,952.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					43,920.00	37,952.00

Schedule Of Changes Worksheet			Fund Code 10
Beginning Fund Balance			1,357.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			46,029.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			37,952.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			9,434.15 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	285,057.42	299,532.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>285,057.42</u>	<u>299,532.91</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	270.13
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	102,584.59	131,141.91
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	270.13
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	6,942.77	9,547.87
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,822.47	7,107.65
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	147,234.44	123,083.83
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	23,491.61	23,672.31
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	7,020.42	7,812.31
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	6,347.99	6,395.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>299,444.29</u>	<u>309,301.92</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Schedule Of Changes Worksheet						Fund Code 14
Beginning Fund Balance						18,601.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						299,532.91 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						309,301.92 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,832.20 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
003	Youth Enhancement Program	
	1950 Services Provided Other School Districts or Coops	810.00
010	Preschool Transportation	
	1960 Services Provided Other Local Governmental Units	150.00
019	Medicaid	
	1900 Other Revenue from Local Sources	10,810.57
	1960 Services Provided Other Local Governmental Units	40,920.39
	3352 Medicaid - Physical Therapy	9,356.60
	3353 Medicaid - Occupational Therapy	12,920.18
	3354 Medicaid - Speech Therapy	45,713.58
	3355 Medicaid - Miscellaneous	50,469.46
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	1,364,130.58
020	Local Special Ed	
	1900 Other Revenue from Local Sources	6,562.62
	1960 Services Provided Other Local Governmental Units	182.10
092	Suicide Prevention Prjoect	
	1960 Services Provided Other Local Governmental Units	67,565.99
777	IDEA Part B	
	4560 IDEA, Part B, Children with Disabilities	776,685.00
797	IDEA Preschool	
	4570 IDEA Preschool	49,367.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,435,644.07</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
003	Youth Enhancement Program				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		315.00
			6XX Supplies and Materials		1,958.03
	21XX Support Services - Students				
			1XX Personal Services - Salaries		819,520.34
			2XX Personal Services - Employee Benefits		150,953.98
			3XX Purchased Professional and Technical Services		7,622.00
			4XX Purchased Property Services		6,019.08
			5XX Other Purchased Services		9,096.81
			6XX Supplies and Materials		21,930.21
			810 Dues and Fees		2,537.00

Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			8XX Other Expenditures		163.50
		24XX Support Services - School Administration			
			5XX Other Purchased Services		218.76
		25XX Support Services - Business			
			1XX Personal Services - Salaries		48,279.92
			2XX Personal Services - Employee Benefits		3,909.10
			3XX Purchased Professional and Technical Services		6,079.65
			5XX Other Purchased Services		343.09
			6XX Supplies and Materials		7,457.88
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		3,208.90
			5XX Other Purchased Services		4,619.50
			6XX Supplies and Materials		390.73
	280 Special Education - Local and State				
		21XX Support Services - Students			
			1XX Personal Services - Salaries		242,341.03
			2XX Personal Services - Employee Benefits		43,798.33
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		48,573.96
			2XX Personal Services - Employee Benefits		348.85
	456 IDEA, Part B, Children with Disabilities				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		85.00
		003 Subtotal			1,429,770.65
019 Medicaid					
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			6XX Supplies and Materials		760.35
			810 Dues and Fees		376.98
	280 Special Education - Local and State				
		21XX Support Services - Students			
			1XX Personal Services - Salaries		29,686.53
			2XX Personal Services - Employee Benefits		4,719.19
		25XX Support Services - Business			
			6XX Supplies and Materials		281.25
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives		26,356.00
		019 Subtotal			62,180.30
020 Local Special Ed					
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			8XX Other Expenditures		250.00



Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		906.66
			2XX Personal Services - Employee Benefits		6.28
			6XX Supplies and Materials		45.00
		25XX	Support Services - Business		
			1XX Personal Services - Salaries		2,628.32
			2XX Personal Services - Employee Benefits		486.42
			020 Subtotal		4,322.68
092	Suicide Prevention Prjoect				
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			1XX Personal Services - Salaries		40,796.04
			2XX Personal Services - Employee Benefits		7,900.11
			5XX Other Purchased Services		247.09
			8XX Other Expenditures		168.00
			092 Subtotal		49,111.24
777	IDEA Part B				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		49.98
		21XX	Support Services - Students		
			5XX Other Purchased Services		120.65
			6XX Supplies and Materials		123.39
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		259.42
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		248.38
			5XX Other Purchased Services		1,815.71
			6XX Supplies and Materials		314.10
		25XX	Support Services - Business		
			5XX Other Purchased Services		49.14
			6XX Supplies and Materials		1,812.74
	280	Special Education - Local and State			
		1XXX	Instruction		
			4XX Purchased Property Services		6.94
			5XX Other Purchased Services		775.00
			6XX Supplies and Materials		190.44
			7XX Property and Equipment Acquisition		367.99
		21XX	Support Services - Students		
			5XX Other Purchased Services		2,577.40

Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		1,044.61
			810 Dues and Fees		975.00
		23XX Support Services - General Administration			
			6XX Supplies and Materials		41.27
		24XX Support Services - School Administration			
			4XX Purchased Property Services		3,067.00
			6XX Supplies and Materials		4,434.93
			8XX Other Expenditures		27.25
		25XX Support Services - Business			
			5XX Other Purchased Services		206.83
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		6,019.17
456	IDEA, Part B, Children with Disabilities				
		1XXX Instruction			
			1XX Personal Services - Salaries		4,131.10
			2XX Personal Services - Employee Benefits		1,919.02
			5XX Other Purchased Services		1,428.10
			6XX Supplies and Materials		2,706.14
		21XX Support Services - Students			
			1XX Personal Services - Salaries		10,658.23
			2XX Personal Services - Employee Benefits		3,255.74
			5XX Other Purchased Services		2,991.73
			6XX Supplies and Materials		416.42
			810 Dues and Fees		1,141.00
		221X Improvement of Instruction Services			
			6XX Supplies and Materials		356.00
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services		2,172.50
			6XX Supplies and Materials		7,277.50
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		35,070.75
			2XX Personal Services - Employee Benefits		5,546.66
			5XX Other Purchased Services		67.73
			6XX Supplies and Materials		623.03
			810 Dues and Fees		360.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries		23,936.01
			2XX Personal Services - Employee Benefits		3,783.22
			3XX Purchased Professional and Technical Services		3,536.65
			4XX Purchased Property Services		144.00
			5XX Other Purchased Services		3,356.73
			6XX Supplies and Materials		8,713.14



Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees		854.00
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits		384.29
			4XX Purchased Property Services		8,685.75
			5XX Other Purchased Services		7,026.50
			6XX Supplies and Materials		3,423.68
		62XX Resources Transferred to Other School Districts or Cooperatives			
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		518,504.00
457	IDEA Preschool				
		1XXX Instruction			
			5XX Other Purchased Services		56.25
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits		510.16
			777 Subtotal		687,563.37
780	IDEA Part B discretionary grant				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		187.03
		21XX Support Services - Students			
			5XX Other Purchased Services		234.16
280	Special Education - Local and State				
		21XX Support Services - Students			
			5XX Other Purchased Services		424.54
456	IDEA, Part B, Children with Disabilities				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits		2.92
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		4,442.04
			2XX Personal Services - Employee Benefits		701.51
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials		57.74
920	Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			5XX Other Purchased Services		198.88
			780 Subtotal		6,248.82
797	IDEA Preschool				
	280 Special Education - Local and State				
		1XXX Instruction			
			4XX Purchased Property Services		6.94
			6XX Supplies and Materials		246.04
		21XX Support Services - Students			
			810 Dues and Fees		54.50



Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
	457 IDEA Preschool				
		1XXX Instruction			
			1XX Personal Services - Salaries		16,968.90
			2XX Personal Services - Employee Benefits		5,083.36
			6XX Supplies and Materials		577.74
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services		999.82
		62XX Resources Transferred to Other School Districts or Cooperatives			
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		6,099.00
			797 Subtotal		30,036.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,269,233.36

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					433,868.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,435,644.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,269,233.36	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	8,137.24	(4b)	-8,137.24	
					-8,137.24	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					592,142.12	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 Youth Enhancement Program	810.00	1,429,770.65	-1,428,960.65
010 Preschool Transportation	150.00	0.00	150.00
019 Medicaid	1,534,321.36	62,180.30	1,472,141.06
020 Local Special Ed	6,744.72	4,322.68	2,422.04
092 Suicide Prevention Prjoect	67,565.99	49,111.24	18,454.75
777 IDEA Part B	776,685.00	687,563.37	89,121.63
780 IDEA Part B discretionary grant	0.00	6,248.82	-6,248.82
797 IDEA Preschool	49,367.00	30,036.30	19,330.70
Total	2,435,644.07	2,269,233.36	166,410.71



Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	135.49	0.00
	1945 Fees - Users/Resale of Supplies	4,900.00	0.00
	1950 Services Provided Other School Districts or Coops	1,750.00	0.00
	1960 Services Provided Other Local Governmental Units	5,747.85	0.00
	3233 State Special Education - Direct Payments to Cooperatives	363,927.04	245,818.39
	3234 Quality Educator - Direct payment to Cooperatives	82,897.54	84,984.90
	5710 Special Education Resources Transferred from Other School Districts or Cooperatives	446,608.00	0.00
020	Local Special Ed		
	1510 Interest Earnings	0.00	6,134.26
	1900 Other Revenue from Local Sources	0.00	450.99
	1945 Fees - Users/Resale of Supplies	0.00	200.00
	5710 Special Education Resources Transferred from Other School Districts or Cooperatives	0.00	310,829.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		905,965.92	648,417.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	35,394.89	0.00
			2XX	Personal Services - Employee Benefits	10,781.58	0.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	612,980.48	0.00
			2XX	Personal Services - Employee Benefits	105,773.43	0.00
			5XX	Other Purchased Services	25.00	0.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	101,233.78	0.00
			2XX	Personal Services - Employee Benefits	760.56	0.00
			5XX	Other Purchased Services	415.57	0.00
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	46,831.62	0.00
			2XX	Personal Services - Employee Benefits	9,463.41	0.00
			3XX	Purchased Professional and Technical Services	450.00	0.00
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	1,200.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object		2015 Value	2016 Value
020	Local Special Ed					
	1XX	Regular Education Programs - Elementary/Secondary				
	21XX	Support Services - Students				
		6XX	Supplies and Materials		0.00	12.89
	221X	Improvement of Instruction Services				
		3XX	Purchased Professional and Technical Services		0.00	2,000.00
		4XX	Purchased Property Services		0.00	50.00
	280	Special Education - Local and State				
	1XXX	Instruction				
		1XX	Personal Services - Salaries		0.00	42,274.92
		2XX	Personal Services - Employee Benefits		0.00	8,888.12
		6XX	Supplies and Materials		0.00	7.95
	21XX	Support Services - Students				
		1XX	Personal Services - Salaries		0.00	500,519.61
		2XX	Personal Services - Employee Benefits		0.00	81,286.63
		4XX	Purchased Property Services		0.00	429.00
		5XX	Other Purchased Services		0.00	100.00
		8XX	Other Expenditures		0.00	32.43
	24XX	Support Services - School Administration				
		1XX	Personal Services - Salaries		0.00	104,104.12
		2XX	Personal Services - Employee Benefits		0.00	740.46
	25XX	Support Services - Business				
		1XX	Personal Services - Salaries		0.00	53,359.56
		2XX	Personal Services - Employee Benefits		0.00	3,917.98
		3XX	Purchased Professional and Technical Services		0.00	450.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>925,310.32</u>	<u>798,173.67</u>

Schedule Of Changes Worksheet					Fund Code 82	
Beginning Fund Balance					524,428.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					648,417.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					798,173.67	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	415.57	(4b)	-415.57	
					-415.57	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					374,257.11	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	13,947.62	19,930.46
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	2,789.50	3,986.10
XX	457	1XXX	112 Certified Teacher Staff Salaries	11,158.04	15,944.35
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	2,443.56	2,562.59
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Special Education Reversion

Special Education Allowable Cost Payments:

- a. Instructional Block Grant Entitlement
- b. Related Services Block Grant Entitlement
- c. Total Entitlements Subject to Reversion 0.00

Prorated Cooperative Cost Payments:

- d. Related Services Block Grant Entitlement (paid to coop)
- e. Minimum Special Education Expenditures to Avoid Reversion
[(c) * (1.33)] + [(d) * (0.33)]
- f. Grand Total Allowable Special Education Expenditures (See attached worksheet) 0.00
- g. Special Education Reversion Amount
If f = 0 then c = reversion ELSE
If (e - f) is > 0, then [(e - f) * 0.75] = reversion 0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			0.00	0.00	0.00	0.00	0.00

0.00

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	6,516.00	0.00	0.00	0.00	6,516.00
Buildings	156,348.19	0.00	0.00	0.00	156,348.19
Machinery and Equipment	60,646.96	0.00	0.00	0.00	60,646.96
Totals at Historical Cost	223,511.15	0.00	0.00	0.00	223,511.15
Depreciation					
Improvement Accum	2,606.40	0.00	0.00	0.00	2,606.40
Building Accum	70,155.51	0.00	0.00	0.00	70,155.51
Machinery and Equipment Accum	32,928.61	0.00	0.00	0.00	32,928.61
Total Accumulated Depreciation	105,690.52	0.00	0.00	0.00	105,690.52
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	117,820.63	0.00	0.00	0.00	117,820.63

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	11,449.33	0.00	0.00
Total Depreciation for FY2016	11,449.33	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	104,510.20	415.82	0.00	0.00	104,926.02	0.00	104,926.02
Total Governmental Activity							
Non-bond Long-Term Liabilities	104,510.20	415.82	0.00	0.00	104,926.02	0.00	104,926.02

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 9690-98995066

41 Ravalli County

9690 Bitterroot Valley Coop

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	13,235.67	8,222.16	0.00	21,457.83
Net Pension - TRS	2,106,659.00	297,060.00	0.00	2,403,719.00